

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
5	BCWS Cash Flow Statement - Apr 2012																								
6	% of Fiscal Year Completed:		83.3%	PRIOR YEAR				CURRENT YEAR				PRIOR YEAR				CURRENT YEAR									
7	WATER FUND		Budget 10-11	Apr-11	% Collected	% Variance	Budget 11-12	Apr-12	% Collected	% Variance	WATER & SEWER FUND				Budget 10-11	Apr-11	% Collected	% Variance	Budget 11-12	Apr-12	% Collected	% Variance			
8	REVENUES:													REVENUES:											
9	Rate & Service Charge Revenue	7,649,035	6,403,210	83.7%		8,237,558	6,537,924	79.4%		Rate & Service Charge Revenue	30,869,119	25,424,555	82.4%		31,893,315	26,036,096	81.6%								
10	Impact Fees	400,000	540,696	135.2%		438,750	618,404	140.9%		Impact Fees	1,857,270	2,066,544	111.3%		1,251,250	2,141,347	171.1%								
11	Connection Fees	700,000	432,350	61.8%		577,500	424,040	73.4%		Connection Fees	1,900,000	1,115,150	58.7%		1,577,500	1,103,660	70.0%								
12	Other Revenues	131,040	206,100	157.3%		97,000	132,431	136.5%		Other Revenues	704,500	873,709	124.0%		705,700	920,762	130.5%								
13	NON-OPERATING REVENUES:									NON-OPERATING REVENUES:															
14	Gain(Loss) on Sale of Assets	82,330	67,636	82.2%		94,540	76,428	80.8%		Interest Income	150,000	107,665	71.8%		100,000	74,595	74.6%								
15	TOTAL REVENUES	8,962,405	7,649,992	85.4%	2.0%	9,445,348	7,789,227	82.5%	-0.9%	Gain(Loss) on Sale of Assets	171,145	178,135	104.1%		240,340	164,715	68.5%								
16										TOTAL REVENUES	35,652,034	29,765,758	83.5%	0.2%	35,768,105	30,441,175	85.1%	1.8%							
17																									
18	EXPENDITURES:		Budget 10-11	Apr-11	% Spent	% Variance	Budget 11-12	Apr-12	% Spent	% Variance	EXPENDITURES:				Budget 10-11	Apr-11	% Spent	% Variance	Budget 11-12	Apr-12	% Spent	% Variance			
19	Personnel Costs	2,626,644	1,963,283	74.7%		2,627,662	1,934,372	73.6%		Personnel Costs	8,699,656	6,750,162	77.6%		8,694,263	6,986,529	80.4%								
20	Contractual Services	520,616	315,069	60.5%		495,100	283,709	57.3%		Contractual Services	2,090,762	1,197,097	57.3%		1,973,636	1,254,929	63.6%								
21	Total Maintenance & Repairs	701,536	378,601	54.0%		757,555	408,178	53.9%		Total Maintenance & Repairs	2,702,596	1,523,750	56.4%		3,005,956	2,130,911	70.9%								
22	Total Utilities	1,102,950	853,535	77.4%		1,086,485	796,149	73.3%		Total Utilities	2,304,730	1,934,197	83.9%		2,756,072	1,828,247	66.3%								
23	Total Office Expenses	375,067	268,994	71.7%		420,420	346,762	82.5%		Total Office Expenses	1,211,550	763,142	63.0%		1,247,232	993,060	79.6%								
24	Total Insurance	105,000	91,625	87.3%		105,000	81,741	77.8%		Total Insurance	245,000	229,231	93.6%		245,000	189,408	77.3%								
25	Total Other Expenses	79,380	38,518	48.5%		70,680	35,699	50.5%		Total Other Expenses	208,020	137,585	66.1%		181,420	123,430	68.0%								
26	TOTAL OPERATING EXPENSE	5,511,193	3,909,625	70.9%	-12.4%	5,562,902	3,886,610	69.9%	-13.5%	TOTAL OPERATING EXPENSE	17,462,314	12,535,164	71.8%	-11.5%	18,103,579	13,506,515	74.6%	-8.7%							
27	Operating Expense v. Revenues Variance----->>>									Operating Expense v. Revenues Variance----->>>									Operating Expense v. Revenues Variance----->>>						
28	NON-OP EXP:Cap Outlay, Bond, AA	5,318,652	1,541,828	29.0%		5,035,118	1,652,118	32.8%		NON-OP EXP:Cap Outlay, Bond, AA	18,180,146	5,626,304	30.9%		17,662,404	5,761,388	32.6%								
29	TOTAL OP & NON-OP EXPENSE	10,829,845	5,451,453	50.3%	-33.0%	10,598,020	5,538,728	52.3%	-31.1%	TOTAL OP & NON-OP EXPENSE	35,642,460	18,161,468	51.0%	-32.4%	35,765,983	19,267,903	53.9%	-29.5%							
30	TOTAL Expense v. Revenues Variance----->>>									TOTAL Expense v. Revenues Variance----->>>									TOTAL Expense v. Revenues Variance----->>>						
31																									
32																									
33																									
34																									
35	PRIOR YEAR		CURRENT YEAR				% of Fiscal Year Completed (Revenue):				93.0%	PRIOR YEAR				CURRENT YEAR									
36	SEWER FUND		Budget 10-11	Apr-11	% Collected	% Variance	Budget 11-12	Apr-12	% Collected	% Variance	SOLID WASTE				Budget 10-11	Apr-11	% Collected	% Variance	Budget 11-12	Apr-12	% Collected	% Variance			
37	REVENUES:										REVENUES:														
38	Rate & Service Charge Revenue	23,220,084	19,021,345	81.9%		23,655,757	19,498,172	82.4%		Landfill User Fee Revenue	7,906,050	7,417,458	93.8%		7,838,500	7,734,383	98.7%								
39	Impact Fees	1,457,270	1,525,848	104.7%		812,500	1,522,943	187.4%		Salvage Revenue	74,500	137,592	184.7%		94,500	216,175	228.8%								
40	Connection Fees	1,200,000	682,800	56.9%		1,000,000	679,620	68.0%		Grant Revenue	55,000	65,101	118.4%		60,000	158,927	264.9%								
41	Other Revenues	573,460	667,609	116.4%		608,700	788,331	129.5%		Tipping Fees	1,170,960	1,370,841	117.1%		1,365,475	1,267,418	92.8%								
42	NON-OPERATING REVENUES:									Total Other Revenues	341,120	161,753	47.4%		502,355	217,713	43.3%								
43	Interest Income	150,000	107,665	71.8%		100,000	74,595	74.6%		NON-OPERATING REVENUES:															
44	Gain(Loss) on Sale of Assets	88,815	110,499	124.4%		145,800	88,287	60.6%		Interest Income	85,000	52,012	61.2%		60,000	28,097	46.8%								
45	TOTAL REVENUES	26,689,629	22,115,766	82.9%	-0.5%	26,322,757	22,651,948	86.1%	2.7%	Gain(Loss) on Sale of Assets	140,000	63,187	45.1%		86,000	43,184	50.2%								
46										TOTAL REVENUES	9,772,630	9,267,944	94.8%	1.8%	10,006,830	9,665,897	96.6%	3.6%							
47																									
48	EXPENDITURES:		Budget 10-11	Apr-11	% Spent	% Variance	Budget 11-12	Apr-12	% Spent	% Variance	EXPENDITURES:				Budget 10-11	Apr-11	% Spent	% Variance	Budget 11-12	Apr-12	% Spent	% Variance			
49	Personnel Costs	6,073,012	4,786,879	78.8%		6,066,601	5,052,157	83.3%		Personnel Costs	3,882,071	2,962,976	76.3%		3,898,136	3,013,150	77.3%								
50	Contractual Services	1,570,146	882,028	56.2%		1,478,536	971,220	65.7%		Contractual Services	997,515	449,561	45.1%		764,518	447,739	58.6%								
51	Total Maintenance & Repairs	2,001,060	1,145,149	57.2%		2,248,401	1,722,733	76.6%		Total Maintenance & Repairs	1,975,980	1,208,859	61.2%		2,274,624	1,439,593	63.3%								
52	Total Utilities	1,201,780	1,080,662	89.9%		1,669,587	1,032,097	61.8%		Total Utilities	115,200	74,668	64.8%		117,680	78,369	66.6%								
53	Total Office Expenses	836,483	494,148	59.1%		826,812	646,298	78.2%		Total Office Expenses	282,679	237,944	84.2%		311,431	188,445	60.5%								
54	Total Insurance	140,000	137,606	98.3%		140,000	107,667	76.9%		Total Insurance	105,000	87,532	83.4%		105,000	91,244	86.9%								
55	Total Other Expenses	128,640	99,067	77.0%		110,740	87,731	79.2%		Total Other Expenses	76,580	45,286	59.1%		67,180	38,608	57.5%								
56	TOTAL OPERATING EXPENSE	11,951,121	8,625,539	72.2%	-11.2%	12,540,677	9,619,905	76.7%	-6.6%	TOTAL OPERATING EXPENSE	7,435,025	5,066,826	68.1%	-15.2%	7,538,569	5,297,146	70.3%	-13.1%							
57	Operating Expense v. Revenues Variance----->>>									Operating Expense v. Revenues Variance----->>>									Operating Expense v. Revenues Variance----->>>						
58	NON-OP EXP:Cap Outlay, Bond, AA	12,861,494	4,084,476	31.8%		12,627,286	4,109,270	32.5%		NON-OP EXP:Cap Outlay, Bond, AA	2,337,607	5,949,415	254.5%		2,467,314	1,754,757	71.1%								
59	TOTAL OP & NON-OP EXPENSE	24,812,615	12,710,015	51.2%	-32.1%	25,167,963	13,729,175	54.6%	-28.8%	TOTAL OP & NON-OP EXPENSE	9,772,632	11,016,241	112.7%	29.4%	10,005,883	7,051,903	70.5%	-12.9%							
60	TOTAL Expense v. Revenues Variance----->>>									TOTAL Expense v. Revenues Variance----->>>									TOTAL Expense v. Revenues Variance----->>>						
61																									

Note-The bulk of Solid Waste Revenues are collected from Dec-Feb

BCWS Cash Flow Statement -Apr 2012
% of Fiscal Year Completed: 83.3%

WATER FUND			
	Budget	Year-to-Date	% Collected
REVENUES:			
Rate & Service Charge Revenue	8,237,558	6,537,924	79.4%
Impact Fees	438,750	618,404	140.9%
Connection Fees	577,500	424,040	73.4%
Other Revenues	97,000	132,431	136.5%
NON-OPERATING REVENUES:			
Gain(Loss) on Sale of Assets	94,540	76,428	80.8%
TOTAL REVENUES	9,445,348	7,789,227	82.5%
EXPENDITURES:			
	Budget	Year-to-Date	% Spent
Personnel Costs	2,627,662	1,934,372	73.6%
Contractual Services	495,100	283,709	57.3%
Total Maintenance & Repairs	757,555	408,178	53.9%
Total Utilities	1,086,485	796,149	73.3%
Total Office Expenses	420,420	346,762	82.5%
Total Insurance	105,000	81,741	77.8%
Total Other Expenses	70,680	35,699	50.5%
Total OPERATING Expenditures	5,562,902	3,886,610	69.9%
NON-OPERATING EXPENDITURES:			
Annual Appropriation for CIP	79,505	139,060	174.9%
Capital Reserve (R&R)	281,531	-	0.0%
Capital Expenditures	335,735	271,635	80.9%
Bond-Principal Expense	1,855,500	-	0.0%
Bond-Interest Expense	2,482,847	1,241,423	50.0%
	5,035,118	1,652,118	32.8%
TOTAL EXPENDITURES	10,598,020	5,538,728	52.3%

Notes:

- 1) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 2) Bond principal & interest is paid in Dec & June

	Apr-11	Apr-12	% Chg
# of Water Customers-Commercial	778	825	6.0%
# of Water Customers-Residential	18,209	19,178	5.3%
Total # of Water Customers	18,987	20,003	5.4%

	FY2011	FY2012	% Chg
Avg # of Water Customers for FY-Comm.	768	809	5.3%
Avg # of Water Customers for FY-Res.	17,965	18,604	3.6%
Total Avg. # of Water Customers	18,733	19,413	3.6%

*FY12 is a running average as of this month

BCWS Cash Flow Statement -Apr 2012

% of Fiscal Year Completed: **83.3%**

SEWER FUND		Budget	Year-to-Date	% Collected
REVENUES:				
Rate & Service Charge Revenue		23,655,757	19,498,172	82.4%
Impact Fees		812,500	1,522,943	187.4%
Connection Fees		1,000,000	679,620	68.0%
Other Revenues		608,700	788,331	129.5%
NON-OPERATING REVENUES:				
Interest Income		100,000	74,595	74.6%
Gain(Loss) on Sale of Assets		145,800	88,287	60.6%
TOTAL REVENUES		26,322,757	22,651,948	86.1%
EXPENDITURES:				
	Budget	Year-to-Date	% Spent	
Personnel Costs	6,066,601	5,052,157	83.3%	
Contractual Services	1,478,536	971,220	65.7%	
Total Maintenance & Repairs	2,248,401	1,722,733	76.6%	
Total Utilities	1,669,587	1,032,097	61.8%	
Total Office Expenses	826,812	646,298	78.2%	
Total Insurance	140,000	107,667	76.9%	
Total Other Expenses	110,740	87,731	79.2%	
Total OPERATING Expenditures	12,540,677	9,619,905	76.7%	
NON-OPERATING EXPENDITURES:				
Annual Appropriation for CIP	205,000	88,381	43.1%	
Capital Reserve (R&R)	656,906	-		
Capital Expenditures	1,126,422	773,957	68.7%	
Bond-Principal Expense	4,625,696	213,825	4.6%	
Bond-Interest Expense	6,013,262	3,033,107	50.4%	
Total NON-Operating Expenditures	12,627,286	4,109,270	32.5%	
TOTAL EXPENDITURES		25,167,963	13,729,175	54.6%

Notes:

- 1) Personnel includes salaries, taxes, retirement, insurance, travel & education
- 2) Bond principal & interest is paid in Dec & June

	Apr-11	Apr-12	% Chg
# of Sewer Customers-Commercial	1,150	1,177	2.3%
# of Sewer Customers-Residential	30,011	31,485	4.9%
# of Hanahan Sewer Customers	3,973	3,980	0.2%
Total # of Sewer Customers	35,134	36,642	4.3%
	FY2011	FY2012	% Chg
Avg # of Sewer Customers for FY-Comm	1,151	1,157	0.5%
Avg # of Sewer Customers for FY-Res	29,801	30,653	2.9%
Avg. # of Hanahan Customers	3,963	3,967	0.1%
Total Avg. # of Sewer Customers	34,915	35,777	2.5%

**FY10 is a running average as of this month*

BCWS Cash Flow Statement -Apr 2012

% of Fiscal Year Completed

83.3%

SOLID WASTE FUND

Budget

Year-to-Date

% Collected

REVENUES:

Landfill User Fee Revenue	7,838,500	7,734,383	98.7%
Salvage Revenue	94,500	216,175	228.8%
Grant Revenue	60,000	158,927	264.9%
Tipping Fees	1,365,475	1,267,418	92.8%
Total Other Revenues	502,355	217,713	43.3%

NON-OPERATING REVENUES:

Interest Income	60,000	28,097	46.8%
Gain(Loss) on Sale of Assets	86,000	43,184	50.2%

TOTAL REVENUES **10,006,830** **9,665,897** **96.6%**

EXPENDITURES:

	Budget	Year-to-Date	% Spent
Personnel Costs	3,898,136	3,013,150	77.3%
Contractual Services	764,518	447,739	58.6%
Total Maintenance & Repairs	2,274,624	1,439,593	63.3%
Total Utilities	117,680	78,369	66.6%
Total Office Expenses	311,431	188,445	60.5%
Total Insurance	105,000	91,244	86.9%
Total Other Expenses	67,180	38,608	57.5%
Total OPERATING Expenditures	7,538,569	5,297,146	70.3%

NON-OPERATING EXPENDITURES:

Annual Appropriation for CIP	-	-	
Capital Expenditures	735,599	460,377	62.6%
Bond-Principal Expense	1,443,293	1,157,457	80.2%
Bond-Interest Expense	288,422	136,923	47.5%
Total NON-Operating Expenditures	2,467,314	1,754,757	71.1%

TOTAL EXPENDITURES **10,005,883** **7,051,903** **70.5%**

Notes:

- Historically receive majority of user fee payments with majority of property tax payments at calendar year end.
- Personnel includes salaries, taxes, retirement, insurance, travel & education
- Bond Principal & Interest is paid in Dec & June

	Apr-11	Apr-12	% Chg
MSW & Special Waste	\$ 439,199	\$ 399,013	-9.1%
C&D	\$ 49,778	\$ 68,041	36.7%
Yard Debris	\$ 12,217	\$ 7,769	-36.4%
NEW e-Waste	\$ -	\$ 29	
Tires	\$ 3,004	\$ 1,521	-49.4%
Allocation Amount	\$ (349,739)	\$ (327,639)	-6.3%
Revenue less Allocation	\$ 154,459	\$ 148,733	-3.7%

	Apr-11	Apr-12	% Chg
MSW & Special Waste	13,020	12,487	-4.1%
C&D	4,159	2,861	-31.2%
Yard Debris	1,538	1,065	-30.7%
Tires	91	12	-86.9%
Total tons	18,808	16,425	-12.7%

Current Cash Balance: **\$ 6,224,952**

- Cash balance will be reduced by Debt Service Payments due in June & Dec
- All solid waste expense is paid through water & sewer flow through account and reimbursed from solid waste.
Water and Sewer cash balance often appears lower than actual due to the outstanding "due from" transaction from Solid Waste
- Increase in Special Waste is due to Contaminated Soil coming into the landfill